IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPEAL NO.694 OF 2002
AND
WEALTH TAX APPEAL NO.695 OF 2002

The Commissioner of Wealth Tax ..Applicant.
V/s.
Shri J.T. Thanawala (HUF) ..Respondent.

Mr.Parag Vyas for applicant.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 14TH OCTOBER, 2005.

P.C. :-

1. Heard.

2. In both these appeals, the impugned order, more or less, is idential and the parties are same. Hence both these appeals are heard and disposed of by a common order.

3. In view of the findings recorded in para 6 of the impugned order, we do not see any substantial question of law arising in any of these appeals. On the top of it, the Tribunal has also recorded the finding of fact that there was no failure on the part of the assessee to disclose truly and fully the material facts and particulars for the assessment of that particular assessment year.

4. In that view of the matter, both the appeals are dismissed in limini with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)